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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	:	Chapter 11
IN RE:	:	
	:	Case No. 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC.,	:	Jointly Administered
<i>et al.</i> ,	:	
Debtors.	:	Re: Dkt. No. 258
	:	

**OBJECTION OF GARTNER, INC., GARTNER UK LIMITED, AND
COMPUTER FINANCIAL CONSULTANTS, INC. TO CURE AMOUNTS IN
ACCORDANCE WITH ORDER AUTHORIZING AND APPROVING (A) THE
SALE OF PURCHASED ASSETS FREE AND CLEAR OF LIENS AND OTHER
INTERESTS AND (B) ASSUMPTION AND ASSIGNMENT OF
EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

**TO: THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE**

Gartner, Inc. ("GI"), Gartner UK Limited ("Gartner UK"), and Computer
Financial Consultants, Inc. ("CFC", and collectively with GI and Gartner UK,
"Gartner"), by and through their undersigned counsel, hereby submits their objection,
in accordance with this Court's Order Authorizing and Approving (A) the Sale of
Purchased Assets Free and Clear of Liens and Other Interests and (b) Assumption and
Assignment of Executory Contracts and Unexpired Leases dated September 20, 2008

(Doc. Id. No. 258) (the “Sale Order”), to the Cure Amounts¹ and the insufficiency of information included on that certain “List of IT Closing Date Contracts” (“IT Contract Schedule”) and “List of Non-IT Closing Date Contracts” (“Non-IT Contract Schedule”), and together with the IT Contract Schedule, the “Contract Schedules”).² In support of this objection, Gartner states as follows:

CONTRACTS BETWEEN GARTNER AND DEBTORS/AFFILIATES

1. Gartner, Inc. is a public company, and along with its subsidiaries and/or affiliates Gartner UK Limited and Computer Financial Consultants, Inc., are leading suppliers of information technology research and advisory services.

2. Gartner and the Debtor Lehman Brothers Holding Inc. (“LBHI”), its affiliate Lehman Brothers, Inc. (“LBI”), and/or LBHI’s affiliates and subsidiaries (collectively, “Lehman”) are parties to the following contracts:

a. That certain Master Client Agreement dated January 16, 2001, by and between CFC and LBHI (the “LBHI Master Client Agreement”),³ as well as that certain Project Completion Schedule with an effective start date of July 7, 2007 (the “July 7, 2007 Schedule”) entered into under the LBHI Master Client Agreement, and that certain Project Completion Schedule with an effective start date of June 20, 2007 (the “June 20, 2007 Schedule”) also entered into under the LBHI Master Client Agreement;

b. That certain Master Agreement for Consulting Services dated April 26, 2004, by and between GI and LBI (the “LBI Master Agreement”), and that certain Schedule No. 3 dated on or about October 20, 2006 (“Schedule No. 3”) entered into under the LBI Master Agreement;

¹ Capitalized terms not defined herein, shall have the meaning ascribed to them in the Sale Order.

² The Contract Schedules referenced herein are the versions of such schedules posted to the Lehman Docket Web Site on October 1, 2008, at 9:00 p.m.

³ There is also a Non-Disclosure Agreement by and between CFC and LBHI dated November 15, 2005, pursuant to which the parties agree to keep confidential certain information shared between them in connection with the products and services offered by CFC.

c. That certain Master Client Agreement dated in or about June 2001, by and between GI and Lehman (the "Lehman Master Agreement"), and that certain Gartner, Inc. Service Agreement for Lehman Brothers (the "Lehman Service Agreement") entered into under the Lehman Master Agreement;

d. That certain Master Client Agreement dated on or about December 1, 2007, by and between GI and Lehman (the "2007 Lehman Master Agreement"), and that certain Gartner, Inc. Service Agreement for Lehman Brothers (the "2007 Lehman Service Agreement") entered into under the 2007 Lehman Master Agreement;

e. That certain Gartner UK Limited Service Agreement for Lehman Brothers Limited by and between Gartner UK and Lehman Brothers Limited dated on or about July 18, 2008 (the "Gartner UK Service Agreement"); and

f. Potentially additional contracts that have not been identified at the time of the filing of this Cure Amount Objection (collectively, all of the foregoing referred to in this paragraph, as amended from time to time, together with any other amendments, addenda, supplements, schedules, or other related documents, the "Lehman Contracts").

OUTSTANDING INVOICES/PAYMENTS

4. On or about June 30, 2008, Gartner issued Invoice No. 714692 to Lehman in the amount of \$64,167.36 due and owing under Schedule No. 3. A copy of Invoice No. 714692 is attached hereto as Exhibit A. To date, Invoice No. 714692 has not been paid.

5. On or about June 6, 2008, Gartner issued Invoice No. 712446 to Lehman in the amount of \$466,902.64 due and owing under the Lehman Service Agreement. A copy of Invoice No. 712446 is attached hereto as Exhibit B. To date, Invoice No. 712446 has not been paid.

6. On or about January 4, 2008, Gartner issued Invoice No. 50000451 to Lehman in the amount of \$175,000 due and owing under the June 20, 2007 Schedule.

A copy of Invoice No. 5000451 is attached hereto as Exhibit C. To date, Invoice No. 50000451 has not been paid.

7. On or about April 8, 2008, Gartner issued Invoice No. 50000473 to Lehman in the amount of \$250,000 due and owing under the July 7, 2007 Schedule. A copy of Invoice No. 50000473 is attached hereto as Exhibit D.

8. In purported payment of Invoice No. 50000473, Lehman sent to CFC a check dated September 9, 2008 with Check No. 2088343 in the amount of \$250,000 payable from Lehman's account at Citibank. However, on or about September 18, 2008, Check No. 2088343 was not honored and returned to Gartner as not payable. Accordingly, to date, Invoice No. 50000473 has not been paid.

9. On or about September 2, 2008, Gartner issued Invoice No. 20057315 to Lehman in the amount of GBP 13,218.75 under the Gartner UK Service Agreement. A copy of Invoice No. 20057315 is attached hereto as Exhibit E. To date, Invoice No. 20057315 has not been paid.

10. On or about September 15, 2008, Gartner issued Invoice No. 20057426 to Lehman in the amount of GBP 13,218.75 under the Gartner UK Service Agreement. A copy of Invoice No. 20057426 is attached hereto as Exhibit F. To date, Invoice No. 20057426 has not been paid.

11. On or about September 25, 2008, Gartner issued Invoice No. 20057534 to Lehman in the amount of GBP 145,856.71 under the Gartner UK Service Agreement. The amount due and owing under Invoice No. 20057534 was subsequently reduced by Credit Memo No. 20057533CR to GBP 141,242.31. A copy of Invoice

No. 20057534 and Credit Memo No. 20057533CR are attached hereto as Exhibit G.

To date, Invoice No. 20057534 has not been paid.

12. On or about October 2, 2008, Gartner issued Invoice No. 724564 to Lehman in the amount of \$253,266.92 due and owing under the 2007 Lehman Service Agreement. A copy of Invoice No. 724564 is attached hereto as Exhibit H. To date, Invoice No. 724564 has not been paid.

OBJECTION TO CONTRACT INFORMATION
AND PROPOSED CURE AMOUNT

13. The IT Contract Schedule identifies nine contracts that the Debtors propose to assume and assign each with the vendor name of "Gartner Group, Inc.", and for eight of the nine contracts the Lehman Entity is identified as LBI, with the Lehman Entity identified as "unknown" for the ninth contract. Other than listing the vendor contact name of "Contract Administration" or blank, and vendor contact address of "12600 Gateway Blvd., Fort Myers, FL 33913" or "56 Top Gallant Road, Stamford, CT 06904", no other information is provided with regard to these nine contracts. Further, the IT Contract Schedule lists the Cure Amount for one of the Gartner contracts as "\$542,070", and the Cure Amount for each of the remaining eight Gartner contract is listed as "0.00".

14. The Non-IT Contract Schedule also lists one contract with the vendor name of "Gartner Group, Inc." and the Lehman Entity of LBI. Other than listing the same address in Fort Myers, Florida, no other information is provided with regard to

this contract. The Non-IT Contract Schedule lists the Cure Amount for this contract also as \$542,070.

15. Gartner first objects on the grounds that the information provided on the Contract Schedules is insufficient for Gartner to identify the specific contracts the Debtors are proposing to assume and assign. By way of example, there is no information provided with regard to the date or name of such contracts. However, since the Contract Schedules list at least nine contracts with Gartner, it appears that the Debtors are proposing to assume all existing contracts with Gartner and assign the same to the Purchaser.

16. Gartner also objects to the cure amounts set forth on the Contract Schedules. As set forth above, Gartner is owed \$1,209,336.92 and GBP 167,679.81 under the Lehman Contracts.⁴ While this amount is in excess of the scheduled Cure Amount of \$542,070, a substantial amount of this discrepancy may be attributable to the failure to honor Check No. 2088343. Gartner will work in good faith with the Debtors and the Purchaser to resolve this discrepancy.

⁴ Gartner reserves the right to adjust this amount upon the Debtor and/or Purchaser providing additional information regarding the contracts to be assumed and assigned in connection with the Sale Order. In addition, Gartner reserves the right to adjust this amount as other amounts become due and payable under the Lehman Contracts.

CONCLUSION

WHEREFORE, Gartner respectfully requests that the Court enter an order requiring the Debtors and/or Purchaser to provide more information as to the contracts identified on the Contract Schedules and/or order that the Contract Schedules be amended to reflect the proper Cure Amount as described above, order payment in full of the Cure Amounts as described herein, and grant Gartner such other and further relief as is just and proper.

Dated: Hartford, Connecticut
October 2, 2008

GARTNER, INC., GARTNER UK LIMITED,
AND COMPUTER FINANCIAL
CONSULTANTS, INC.

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